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**CENTRAL INTELLIGENCE GROUP
INTELLIGENCE REPORT**

115865

COUNTRY Germany (Russian Zone)

DATE: 25X1C

SUBJECT Sma Order on Taxation of Soviet AGs

INFO:

DIST. 3 October 1947

25X1A

PAGES

ORIGIN

25X1X

SUPPLEMENT

EC

The finance administration of the SMA in Germany hereby publishes the regulations for the computation and collection of German taxes from the divisions of the Soviet State AGs:

1. The income tax (corporation tax) will be computed by the divisions of the AGs on the basis of the total yearly or quarterly income of all enterprises in each AG. All divisions of the AG are required to make quarterly payments on the tax thus determined to the German finance offices in whose districts they are registered. The divisions of the AGs will submit the quarterly tax statements to the German finance offices in whose districts they are registered on the following dates: 10 January, 10 April, 10 July, 10 October; the yearly tax statement is to be presented on 10 March of each year. Advance payments on the income tax will be made on the same dates. Information on profits, subdivided according to individual enterprises, will be submitted to the German finance offices with the regular tax statements, in order that the proper shares of the income tax can be paid to the finance offices of the provinces and states in which the individual enterprises are located.
2. The property tax is computed by the divisions of the AGs on the basis of the total value of all property of each division. The taxes are paid by the divisions of the AGs to the German finance offices in the manner designated for the income tax.
3. The business tax is computed by the divisions of the AGs on the basis of the business receipts and the capital of each individual enterprise, according to the regulations established by the communities. The divisions of the AGs pay the taxes to the finance organs in whose districts the individual enterprises are located. The manner of taxation and the amount of the tax is to be determined by the directors of the finance divisions of the state SMA.
4. The land tax is determined on the basis of the value of the land, in accordance with regulations set up by the communities. The divisions of the AGs pay the land taxes to the German financial organs according to the rules established for the payment of the business tax.

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OCT 6 1947

Document No. 999
NO CHANGES IN CLASS
CLASS. CHANGES: 22 3 0
Auth: ADA REG. 77/2113
Date: APR 18 1978 By: 013

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